



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 108 N CAPRON

P.O. BOX 272

BERLIN, WI 54923

When was utility organized? 1/1/1896**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS BARBARA WILLIAMS**Title:** CLERK**Office Address:**

108 N CAPRON

P.O. BOX 272

BERLIN, WI 54923

Telephone: (920) 361 - 5404**Fax Number:** (920) 361 - 5405**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CLIFFORD A WIERNIK CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLC

401 5TH STREET, SUITE 339

WAUSAU, WI 54403

Telephone: (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CLIFFORD A WIERNIK CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLC
401 5TH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 3/3/2000**Period covered by most recent audit:** 1/1/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD A. KELLER**Title:** SUPERINTENDENT**Office Address:**108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923**Telephone:** (920) 361 - 5404**Fax Number:** (920) 361 - 5405**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR WILFRED HANDRICH, MEMBER
MR RICHARD HITCHCOCK, MEMBER
MR DAVID KASUN, MEMBER
MR ALAN KECK, MEMBER
MR PAUL ROETHEL, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/11/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,498,745	1,761,561	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	627,897	598,961	2
Depreciation Expense (403)	377,261	371,744	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	108,176	97,702	5
Total Operating Expenses	1,113,334	1,068,407	
Net Operating Income	385,411	693,154	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	385,411	693,154	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,822	4,919	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	141,414	166,901	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	144,236	171,820	
Total Income	529,647	864,974	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	529,647	864,974	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	161,709	173,427	14
Amortization of Debt Discount and Expense (428)	37,929	35,400	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	199,638	208,827	
Net Income	330,009	656,147	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,321,256	872,476	20
Balance Transferred from Income (433)	330,009	656,147	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(1,184,322)	207,367	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,835,587	1,321,256	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
TEMPORARY INVESTMENTS-GENERAL AND RESERVE	141,414	5
Total (Acct. 419):	141,414	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(1,184,322)	11
Total (Acct. 436)--Debit:	(1,184,322)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,910		696		3,606	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	784				784	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	784	0	0	0	784	
Net income (or loss)	2,126	0	696	0	2,822	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	674,404	0	824,341	0	1,498,745	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	7,101				7,101	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	667,303	0	824,341	0	1,491,644	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	124,319		124,319	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	153,527		153,527	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	277,846	0	277,846	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,305,506	14,727,235	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,445,951	5,090,663	2
Net Utility Plant	9,859,555	9,636,572	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,380	1,380	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,380	1,380	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,418,066	2,568,105	7
Total Other Property and Investments	1,419,446	2,569,485	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	133,104	320,634	8
Temporary Cash Investments (132)	1,495,000	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	310,494	340,302	11
Other Accounts Receivable (143)	5,744	10,943	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,420	3,632	14
Materials and Supplies (150)	32,733	29,887	15
Prepayments (165)	3,131	3,131	16
Other Current and Accrued Assets (170)	37,643	52,293	17
Total Current and Accrued Assets	2,019,269	760,822	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	317,202	355,132	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	317,202	355,132	
Total Assets and Other Debits	13,615,472	13,322,011	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,363,333	2,363,333	21
Appropriated Earned Surplus (215)	1,171,623	2,355,946	22
Unappropriated Earned Surplus (216)	2,835,587	1,321,256	23
Total Proprietary Capital	6,370,543	6,040,535	
LONG-TERM DEBT			
Bonds (221)	2,985,000	3,275,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,985,000	3,275,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	108,809	57,948	28
Payables to Municipality (233)	16,161	13,804	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	84,056	75,470	31
Interest Accrued (237)	11,286	12,382	32
Other Current and Accrued Liabilities (238)	62,863	77,548	33
Total Current and Accrued Liabilities	283,175	237,152	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,976,754	3,769,324	41
Total Liabilities and Other Credits	13,615,472	13,322,011	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,031,758	10,095,279	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)		178,469			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,031,758	10,273,748	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	829,339	4,616,612	0	0	10
Total Accumulated Provision	829,339	4,616,612	0	0	
Net Utility Plant	4,202,419	5,657,136	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	729,312	4,361,351			5,090,663	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	105,338	271,923			377,261	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,274	(5,274)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	110,612	266,649	0	0	377,261	13
Debits during year						14
Book cost of plant retired	10,585	11,388			21,973	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,585	11,388	0	0	21,973	19
Balance End of Year	829,339	4,616,612	0	0	5,445,951	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND FOR FUTURE USE	1,380			1,380	2
Total Nonutility Property (121)	1,380	0	0	1,380	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	1,380	0	0	1,380	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	32,733	29,887	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	32,733	29,887	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water and sewer revenue bonds	37,929	428	317,202	1
Total			317,202	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,363,333	1
Changes during year (explain):		2
Balance end of year	<u>2,363,333</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water and Sewer Revenue	08/01/1995	12/01/2010	5.08%	2,985,000	1
Total Bonds (Account 221):				2,985,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	75,470	1
Accruals:		
Charged water department expense	93,168	2
Charged electric department expense		3
Charged sewer department expense	15,008	4
Other (explain):		
NONE		5
Total Accruals and other credits	108,176	
Taxes paid during year:		
County, state and local taxes	75,470	6
Social Security taxes	21,812	7
PSC Remainder Assessment	2,308	8
Other (explain):		
NONE		9
Total payments and other debits	99,590	
Balance end of year	84,056	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water & sewer revenue bonds	12,382	161,709	162,805	11,286	1
Subtotal	12,382	161,709	162,805	11,286	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	12,382	161,709	162,805	11,286	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	833,913	0	0	2,935,411	0	3,769,324	1
Add credits during year:							
For Services	54,370			0		54,370	2
For Mains	57,092			88,408		145,500	3
Other (specify):							
HYDRANTS	16,675					16,675	4
LIFT STATION				90,885		90,885	5
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				100,000		100,000	6
Balance End of Year	962,050	0	0	3,014,704	0	3,976,754	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	79,440			1,300,000		1,379,440	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT FUND	876,419	3
BOND REDEMPTION FUND	30,647	4
BOND AND INTEREST RESERVE ACCOUNT	511,000	5
Total (Acct. 125):	1,418,066	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	149,704	7
Electric		8
Sewer (Regulated)	160,790	9
Other (specify):		
NONE		10
Total (Acct. 142):	310,494	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS CHARGES TO CUSTOMERS	5,744	13
Total (Acct. 143):	5,744	
Receivables from Municipality (145):		
CONSTRUCTION COSTS	1,420	14
Total (Acct. 145):	1,420	
Prepayments (165):		
PREPAID INSURANCE	3,131	15
Total (Acct. 165):	3,131	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
1998 TAX EQUIVALENT	11,947	18
HYDRANT RENT 1998, 1999	(3,898)	19
DELINQUENT UTILITY BILL ON TAX ROLL	(2,182)	20
LIFT STATION CONSTRUCTION COSTS	10,294	21
Total (Acct. 233):	16,161	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,892,993	0	10,009,038	0	14,902,031	1
Materials and Supplies	31,310	0	0	0	31,310	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	779,325	0	4,488,981	0	5,268,306	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	897,981	0	2,975,057	0	3,873,038	6
Other (specify):					0	7
Average Net Rate Base	3,246,997	0	2,545,000	0	5,791,997	
Net Operating Income	220,306	0	165,105	0	385,411	8
Net Operating Income as a percent of						
Average Net Rate Base	6.78%	N/A	6.49%	N/A	6.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,363,333	1
Appropriated Earned Surplus	1,763,784	2
Unappropriated Earned Surplus	2,078,421	3
Other (Specify):		4
Total Average Proprietary Capital	6,205,538	
Net Income		
Net Income	330,009	5
Percent Return on Proprietary Capital	5.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Hunter Street Project
Voyager's Landing

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Ms. Barbara Williams, Clerk
Berlin Municipal Water and Sewer Utility
108 North Capron Street
P.O. Box 272
Berlin, WI 54923-0272

1999 Analytical Review DWCCA-480-ELE

Dear Ms. Williams:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$797,976 reported in Account 313, Lakes, Rivers and Other Intakes, Water Utility Plant in Service schedule. This amount should be reclassified to Account 314, Wells and Springs.
2. During our review, we noted \$3,810 reported in Account 315, Infiltration Galleries and Tunnels, Water Utility Plant in Service schedule. This amount should be reclassified to Account 316, Supply Mains.
3. During our review, we noted that the PSC remainder assessment reported in Account 408, Taxes, pages W-06 and S-06, is being split 50/50 between the water and sewer departments. In the future, please allocate the remainder assessment based on each department's operating revenues.
4. During our review, we noted that during the last three years, you have been testing and/or replacing less than 10% of your meters. Please make every effort to test your meters in compliance with the Administrative Code, or replace them.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\480.doc

cc: Mr. Wilfred Handrich

Richard Keller called around 6/27/00:

1-3 noted

4. They replaced all small meters in 93-96. They contract out to test large meters per Code.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	663,538	1
Total Sales of Water	663,538	
Other Operating Revenues		
Forfeited Discounts (470)	1,435	2
Miscellaneous Service Revenues (471)	2,330	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,101	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,866	
Total Operating Revenues	674,404	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	5,395	8
Pumping Expenses (620-625)	41,916	9
Water Treatment Expenses (630-635)	20,153	10
Transmission and Distribution Expenses (640-655)	90,596	11
Customer Accounts Expenses (901-904)	9,550	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	87,982	14
Total Operation and Maintenance Expenses	255,592	
Other Operating Expenses		
Depreciation Expense (403)	105,338	15
Amortization Expense (404-407)		16
Taxes (408)	93,168	17
Total Other Operating Expenses	198,506	
Total Operating Expenses	454,098	
NET OPERATING INCOME	220,306	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,890	92,202	236,167	4
Commercial	271	36,439	78,067	5
Industrial	36	138,264	142,243	6
Total Metered Sales to General Customers (461)	2,197	266,905	456,477	
Private Fire Protection Service (462)	19		9,746	7
Public Fire Protection Service (463)	1		179,626	8
Other Sales to Public Authorities (464)	25	10,129	17,689	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,242	277,034	663,538	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	179,626	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	179,626	
Forfeited Discounts (470):		
Customer late payment charges	1,435	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,435	
Miscellaneous Service Revenues (471):		
METER INSTALLATIONS AND REPAIRS	2,330	7
Total Miscellaneous Service Revenues (471)	2,330	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,101	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,101	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	2,329	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,872	3
Maintenance of Water Source Plant (605)	1,194	4
Total Source of Supply Expenses	5,395	
PUMPING EXPENSES		
Operation Labor (620)	135	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,230	7
Operation Supplies and Expenses (623)	1,265	8
Maintenance of Pumping Plant (625)	2,286	9
Total Pumping Expenses	41,916	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,693	10
Chemicals (631)	14,661	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	799	13
Total Water Treatment Expenses	20,153	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	62,943	14
Operation Supplies and Expenses (641)	6,030	15
Maintenance of Distribution Reservoirs and Standpipes (650)	729	16
Maintenance of Mains (651)	6,637	17
Maintenance of Services (652)	6,641	18
Maintenance of Meters (653)	1,208	19
Maintenance of Hydrants (654)	1,916	20
Maintenance of Other Plant (655)	4,492	21
Total Transmission and Distribution Expenses	90,596	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,469	22
Accounting and Collecting Labor (902)	6,741	23
Supplies and Expenses (903)	1,340	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,550	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,079	27
Office Supplies and Expenses (921)	2,496	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,313	30
Property Insurance (924)	2,328	31
Injuries and Damages (925)	3,922	32
Employee Pensions and Benefits (926)	38,273	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,855	35
Transportation Expenses (933)	7,117	36
Maintenance of General Plant (935)	1,599	37
Total Administrative and General Expenses	87,982	
Total Operation and Maintenance Expenses	255,592	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		84,056	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER RELATED PERCENTAGE	1,797	2
Net property tax equivalent		82,259	
Social Security	DIRECT BASED ON PAYROLL	9,755	3
PSC Remainder Assessment	SPLIT 50/50 WATER/SEWER	1,154	4
Other (specify): NONE			5
Total tax expense		93,168	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206966				3
County tax rate	mills		6.572557				4
Local tax rate	mills		7.585656				5
School tax rate	mills		10.311827				6
Voc. school tax rate	mills		1.482559				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.159565				10
Less: state credit	mills		1.718118				11
Net tax rate	mills		24.441447				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.585656				14
Combined School Tax Rate	mills		11.794386				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.380042				17
Total Tax Rate	mills		26.159565				18
Ratio of Local and School Tax to Total	dec.		0.740840				19
Total tax net of state credit	mills		24.441447				20
Net Local and School Tax Rate	mills		18.107192				21
Utility Plant, Jan. 1	\$	4,754,227	4,754,227				22
Materials & Supplies	\$	29,887	29,887				23
Subtotal	\$	4,784,114	4,784,114				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,784,114	4,784,114				26
Assessment Ratio	dec.		0.970320				27
Assessed Value	\$	4,642,121	4,642,121				28
Net Local & School Rate	mills		18.107192				29
Tax Equiv. Computed for Current Year	\$	84,056	84,056				30
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	84,056					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,596		4
Structures and Improvements (311)	27,442		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	797,976		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	3,810		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	842,824	0	
PUMPING PLANT			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	338,095		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,130		17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	493,035	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,393		23
Total Water Treatment Plant	18,393	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,434		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,596	4
Structures and Improvements (311)			27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			797,976	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			3,810	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	842,824	
PUMPING PLANT				
Land and Land Rights (320)			810	12
Structures and Improvements (321)			338,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	493,035	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,393	23
Total Water Treatment Plant	0	0	18,393	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,434	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	108,522		26
Transmission and Distribution Mains (343)	2,346,651	121,945	27
Fire Mains (344)	0		28
Services (345)	364,867	52,995	29
Meters (346)	204,506	10,914	30
Hydrants (348)	148,509	17,535	31
Other Transmission and Distribution Plant (349)	561		32
Total Transmission and Distribution Plant	3,176,050	203,389	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,769	59,176	34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	7,638	0	36
Transportation Equipment (392)	52,315	4,513	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,179		39
Laboratory Equipment (395)	1,698		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	133,262	21,037	44
Other Tangible Property (399)	0		45
Total General Plant	223,926	84,726	
Total utility plant in service directly assignable	4,754,228	288,115	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,754,228	288,115	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			108,522	26
Transmission and Distribution Mains (343)	8,474		2,460,122	27
Fire Mains (344)			0	28
Services (345)	1,065		416,797	29
Meters (346)	532		214,888	30
Hydrants (348)	514		165,530	31
Other Transmission and Distribution Plant (349)			561	32
Total Transmission and Distribution Plant	10,585	0	3,368,854	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			60,945	34
Office Furniture and Equipment (391)			7,002	35
Computer Equipment (391.1)			7,638	36
Transportation Equipment (392)			56,828	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,179	39
Laboratory Equipment (395)			1,698	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			5,063	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			154,299	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	308,652	
Total utility plant in service directly assignable	10,585	0	5,031,758	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	10,585	0	5,031,758	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			22,644	22,644	1
February			21,092	21,092	2
March			23,875	23,875	3
April			22,619	22,619	4
May			24,207	24,207	5
June			26,621	26,621	6
July			27,416	27,416	7
August			28,113	28,113	8
September			24,097	24,097	9
October			23,464	23,464	10
November			21,870	21,870	11
December			20,703	20,703	12
Total for year	0	0	286,721	286,721	
Less: Measured or estimated water used in main flushing and water treatment during year				5,951	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				280,770	16
Less: Water sold				277,034	17
Losses and unaccounted for				3,736	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,703	21
Date of maximum: 4/2/1999					22
Cause of maximum:					23
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year				384	24
Date of minimum: 4/4/1999					25
Total KWH used for pumping for the year				474,120	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 4 CUMBERLAND	4	335	18	1,580,000	Yes	1
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	2
WELL 6 WISCONSIN	6	410	18	2,016,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1979	1992	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	60	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	13
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	14
Purpose	B	P	P	15
Destination	D	D	D	16
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	17
Year Installed	1996	1996	1992	18
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	19
Actual Capacity (gpm)	1,100	1,400	1,100	20
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	21
Year Installed	1996	1996	1962	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	75	50	50	24

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CEMETERY	N WISCONSIN	SKOSSUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1963	1996	1979	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	0	9
				10
Total capacity in gallons	513,000	60,000	100,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	W CUMBERLAND		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1963		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	0		10
Total capacity in gallons	32,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.500	923	0	218	0	705	1
M	S	2.000	1,469	0	465	0	1,004	2
M	S	4.000	26,285	0	0	0	26,285	3
M	D	6.000	72,780	0	0	0	72,780	4
P	D	6.000	0	332			332	5
M	D	8.000	34,217	0	0	0	34,217	6
P	D	8.000	1,010	3,296	0	0	4,306	7
M	D	10.000	10,469	0	0	0	10,469	8
P	D	10.000	1,082	967	0	0	2,049	9
M	T	12.000	40,911	0	0	0	40,911	10
Total Within Municipality			189,146	4,595	683	0	193,058	
Total Utility			189,146	4,595	683	0	193,058	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	112	0	0	0	112		1
M	0.750	1,108	0	1	0	1,107		2
L	0.750	321	0	4	0	317		3
M	1.000	471	59	1	0	529	166	4
M	1.500	10	3	0	0	13		5
M	2.000	20	2	0	0	22	1	6
M	3.000	6	0	0	0	6		7
M	4.000	3	0	0	0	3		8
P	6.000	4	1	0	0	5	3	9
M	8.000	1	0	0	0	1		10
Total Utility		2,056	65	6	0	2,115	170	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,399	0	13	0	2,386	0	1
1.000	57	4	0	3	64	0	2
1.500	24	9	0	0	33	0	3
2.000	43	4	0	2	49	23	4
3.000	11	3	0	0	14	11	5
4.000	10	0	0	2	12	10	6
Total:	2,544	20	13	7	2,558	44	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,888	190	19	13	0	276	2,386	1
1.000	2	39	4	2	0	17	64	2
1.500	0	19	2	1	0	11	33	3
2.000	0	20	7	5	0	17	49	4
3.000	0	2	2	2	0	8	14	5
4.000	0	1	2	2	0	7	12	6
Total:	1,890	271	36	25	0	336	2,558	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	263	10	1	17	289	2
Total Fire Hydrants	263	10	1	17	289	
Flushing Hydrants						
	17			(17)	0	3
Total Flushing Hydrants	17	0	0	(17)	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	289
Number of distribution system valves end of year:	457
Number of distribution valves operated during year:	160

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

#631 - chemicals - chemical purchases are cyclical; a greater amount was purchased in 1998 resulting in lower purchase needs for 1999

Water Utility Plant in Service (Page W-08)

#390 - Structures and improvements - Pole storage building - financed from utility operations

#398 - Miscellaneous equipment - 2 concrete saws - \$5660; pipe locator - \$2099; meter bench - \$10936; scale - \$795; dehumidifier - \$1547

Water Mains (Page W-15)

\$57095 - Hunter street - financed by special assessments - based on actual cost to developer

\$64853 - financed by utility operations

Water Services (Page W-16)

30 services - directly installed by the developer - based on estimated cost

35 services - Hunter street project - based on actual cost to be assessed to the developer.

Meters (Page W-17)

Adjustments were to bring totals up to actual.

Hydrants and Distribution System Valves (Page W-18)

The adjustment is due to the reclassification of hydrants out of flushing hydrants into the normal ones.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	715,061	1
Total Sewage Operating Revenues	715,061	
Other Operating Revenues		
Forfeited Discounts (631)	3,827	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	5,453	6
Amortization of Construction Grants (636)	100,000	7
Total Other Operating Revenues	109,280	
Total Operating Revenues	824,341	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	136,514	8
Maintenance Expenses (831-834)	126,158	9
Customer Accounting & Collection Expenses (840-843)	10,676	10
Administrative and General Expenses (850-857)	98,957	11
Total Operation and Maintenance Expenses	372,305	
Other Operating Expenses		
Depreciation Expense (403)	271,923	12
Amortization Expense (404)		13
Taxes (408)	15,008	14
Total Other Operating Expenses	286,931	
Total Operating Expenses	659,236	
NET OPERATING INCOME	165,105	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,764	88,579	408,273	5
Commercial Revenues	265	18,895	132,488	6
Industrial Revenues	33	17,376	155,448	7
Revenues from Public Authorities	23	6,682	18,852	8
Total Measured Service to General Customers (622)	2,085	131,532	715,061	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	2,085	131,532	715,061	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
UMOS CENTER	822	478	345	1
UMOS DAYCARE	70	405		2
VALLEY TRAIL LANDFILL NEW CELL	2,869	2,451	212	3
VALLEY TRAIL LANDFILL OLD CELL	2,563	793	337	4
WISCONSIN SPICE	245	5,085	6,046	5

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	3,827	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,827	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB CHARGES	5,453	6
Total Miscellaneous Operating Revenues (635)	5,453	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANTS	100,000	7
Total Amortization of Construction Grants (636)	100,000	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	47,595	1
Power and Fuel for Pumping (821)	39,406	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	4,693	4
Phosphorous Removal Chemicals (824)	16,755	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	198	7
Other Operating Supplies and Expenses (827)	23,020	8
Transportation Expenses (828)	4,847	9
Rents (829)		10
Total Operation Expenses	136,514	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	15,635	11
Maintenance of Collection System Pumping Equipment (832)	22,894	12
Maintenance of Treatment and Disposal Plant Equipment (833)	29,921	13
Maintenance of General Plant Structures and Equipment (834)	57,708	14
Total Maintenance Expenses	126,158	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,987	15
Flat Rate Inspections (841)	1,340	16
Meter Reading (842)	3,349	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	10,676	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	22,148	19
Office Supplies and Expenses (851)	4,815	20
Outside Services Employed (852)	5,852	21
Insurance Expense (853)	6,249	22
Employees Pensions and Benefits (854)	46,236	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	13,657	25
Rents (857)		26
Total Administrative and General Expenses	98,957	
Total Operation and Maintenance Expenses	372,305	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	DIRECT BASED ON PAYROLL	12,057	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,797	2
PSC Remainder Assessment	SPLIT 50/50 WATER/SEWER	1,154	3
Other (specify): NONE			4
Total tax expense		15,008	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	45,984		4
Structures and Improvements (311)	32,939		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,486,311	64,472	7
Interceptor Mains and Accessories (314)	630,509		8
Force Mains (315)	78,649		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,274,392	64,472	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	440,029	6,354	12
Receiving Wells (322)	124,276		13
Electric Pumping Equipment (323)	518,711		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	50,636		16
Total Collection System Pumping Installations	1,133,652	6,354	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,632,250	39,387	18
Preliminary Treatment Equipment (332)	271,241		19
Primary Treatment Equipment (333)	318,838		20
Secondary Treatment Equipment (334)	958,333	22,666	21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	276,432		23
Sludge Treatment and Disposal Equipment (337)	1,114,076	17,518	24
Plant Site Piping (338)	202,062		25
Flow Metering and Monitoring Equipment (339)	32,454	6,045	26
Outfall Sewer Pipes (340)	62,257		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			45,984	4
Structures and Improvements (311)			32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			2,550,783	7
Interceptor Mains and Accessories (314)			630,509	8
Force Mains (315)			78,649	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	3,338,864	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			446,383	12
Receiving Wells (322)			124,276	13
Electric Pumping Equipment (323)			518,711	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			50,636	16
Total Collection System Pumping Installations	0	0	1,140,006	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)	11,388		1,660,249	18
Preliminary Treatment Equipment (332)			271,241	19
Primary Treatment Equipment (333)			318,838	20
Secondary Treatment Equipment (334)			980,999	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			276,432	23
Sludge Treatment and Disposal Equipment (337)			1,131,594	24
Plant Site Piping (338)			202,062	25
Flow Metering and Monitoring Equipment (339)			38,499	26
Outfall Sewer Pipes (340)			62,257	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	12,384		28
Total Treatment and Disposal Plant	4,880,327	85,616	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	83,983	19,725	30
Office Furniture and Equipment (372)	19,625		31
Computer Equipment (372.1)	5,390		32
Transportation Equipment (373)	37,010	4,513	33
Other General Equipment (379)	488,418	3,190	34
Other Tangible Property (390)	0		35
Total General Plant	634,426	27,428	
Total utility plant in service directly assignable	9,922,797	183,870	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	9,922,797	183,870	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			12,384	28
Total Treatment and Disposal Plant	11,388	0	4,954,555	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			103,708	30
Office Furniture and Equipment (372)			19,625	31
Computer Equipment (372.1)			5,390	32
Transportation Equipment (373)			41,523	33
Other General Equipment (379)			491,608	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	661,854	
Total utility plant in service directly assignable	11,388	0	10,095,279	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	11,388	0	10,095,279	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	874	0	0	0	874	1
6.000	3,442	0	0	0	3,442	2
8.000	128,294	1,308	0	0	129,602	3
10.000	11,917	0	0	0	11,917	4
12.000	6,775	0	0	0	6,775	5
14.000	200	0	0	0	200	6
15.000	8,874	0	0	0	8,874	7
16.000	302	0	0	0	302	8
18.000	1,716	0	0	0	1,716	9
21.000	1,009	0	0	0	1,009	10
24.000	395	0	0	0	395	11
27.000	6,230	0	0	0	6,230	12
30.000	3,628	0	0	0	3,628	13
Total Utility	173,656	1,308	0	0	174,964	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

#831 - maintenance of sewage collection system - replacement of manholes.

832, 833 and 834 - maintenance of collection system pumping equipment and maintenance of treatment and disposal plant equipment - these accounts have high fluctuations from year to year. In total, the change between 1998 and 1999 are below the threshold.

854 - employee benefits - higher payroll allocation to sewer department and increased health insurance costs.

Sewer Utility Plant in Service (Page S-07)

All items over \$50,000 explained by changes in statistical schedules.

Sewer Mains (Page S-10)

630 feet - estimated cost of developer directly installed mains

678 feet - sewer main installation up to Hunters Pond subdivision - based on actual cost to be assessed to the developer.
